

CHAPTER 14

Rule 301 is based on Article 185, Civil Account Code, and rule 24 of the rules framed under Section 96 (D) (I) of the Government of India Act.

Rules 302 and 303 are based on Article 186, Civil Account Code.

Rule 304 A & B (I).—This rule describes the procedure that should be followed by Departmental Officers in regard to the preparation of Revised and Budget Estimates of revenue and expenditure on behalf of this Government and is based on the orders issued from time to time.

Clause B (II) is based on clauses (b), (c) and (e) of Article 187, Civil Account Code, with special provision to avoid excess over grants due to increments falling due within the year, as well as to any officiating pay. It contains the procedure that should be followed in regard to new expenditure to be provided in the Budget Estimates.

Rules 305, 306 and 307 deal with the preparation of estimates for expenditure in England. They are based on paragraph 118 of the Public Works Account Code, Article 187 (i) of the Civil Account Code and Government Resolutions, Finance Department, No. 727 of 13th October 1921, 20th July 1923 and 13th October 1923, respectively and Government Resolution No. 1511 of 23rd December 1922.

Rule 308 is based on Article 188, Civil Account Code.

Rule 309.—The new principle of distribution of grants, as laid down in paragraph 112, Public Works Account Code, and 188 (1) of the Civil Account Code, is reproduced here as a general rule.

Rules 310, 311.—These are general rules taken from paragraphs 113 and 114, Public Works Account Code.

Rule 312 embodies rule 38 (i) of the Devolution rules to make the budget rules self-contained.

Rule 313 embodies the orders of the Auditor General, issued with his letter No. 409 T-A & A, dated 1st July 1921, in regard to different kinds of reappropriation that may arise under the Reforms Scheme, and the authorities competent to sanction them.

Rule 314 reproduces Articles 190 and 191, Civil Account Code.

Rule 315.—The rule in paragraph 122 of the Public Works Account Code for a close watch over the expenditure against the sanctioned grants has been made general.

Rule 316.—This is a new rule embodying the orders of the Auditor General, issued with his letter No. 667-Admn., dated 10th April 1923, fixing the responsibility of Departmental Controlling Officers in

regard to watching of actuals against the grant placed at their disposal. The orders contained in G. R., F. D., No. 2613, dated 27th March 1925 have been embodied in this rule. The forms prescribed in the above mentioned G. R. have also been inserted for reference.

Rule 317 is based on Article 193 and the second sentence of Article 194, and Article 86 of the Civil Account Code.

Rules 318 and 319 are based on the rules in Articles 87 and 88, Civil Account Code.

Rule 320 is based on paragraph 110 (a) of the Public Works Account Code. The note reproduces the canons of financial propriety.

Rule 321 is based on the orders contained in G. R., F. D., No. 1719, dated 14th December 1923 and 9th October 1924, respectively.

Rule 322 reproduces part of paragraph 110 of the Public Works Account Code.

Rule 323 reproduces paragraph 116 of the Public Works Account Code.

Rule 324.—This rule is based on the rule contained in clause (e) of paragraph 115 of the Public Works Account Code. The orders contained in Rule 3 of the Rules accompanying G. I., F. D., letter No. 4058-Ex., dated 5th September 1924 to all local Governments regarding appropriation audit in respect of Central Civil Works expenditure have been inserted for the guidance of the Divisional officers.

Rule 325 reproduces rule in paragraph 123, Public Works Account Code.

Rule 326 reproduces rule in paragraph 124, Public Works Account Code.